

Article - Transportation

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§13-812.

(a) For collecting and remitting the tax, a licensed dealer who, on behalf of the Administration, collects the excise tax imposed by this part may keep the lesser of \$12 per vehicle or 0.6 percent of the gross excise tax the dealer collects.

(b) Each dealer who collects any tax or fee required for titling a vehicle shall:

(1) Keep complete and accurate records of each taxable sale, together with a record of the tax collected on the sale;

(2) Keep copies of every invoice, bill of sale, and other pertinent documents and records, in the form that the Administration requires; and

(3) Preserve these records in original form for at least 3 years, unless the Administration consents in writing to their earlier destruction or, by order, requires that they be kept for a longer period.

(c) Each dealer who collects any tax or fee required for titling a vehicle shall, during business hours, allow any representative of the Administration and any police officer full access to records required to be kept under subsection (b) of this section.

(d) If the Administration finds that the records of a dealer are inadequate or incorrect and that the amount of excise tax collected for the Administration on these sales cannot be determined accurately from the records:

(1) The Administration shall determine the taxable sales of the dealer for the period involved and compute the tax from the best information available; and

(2) The determination and computation of the Administration are prima facie correct.

(e) (1) If, under subsection (d) of this section, the Administration determines the sales of vehicles and computes the tax due, it shall:

(i) Levy an assessment against the dealer for the deficiency, interest, and penalties in the manner authorized in §§ 13-401, 13-601, and 13-701 of the Tax - General Article; and

(ii) Notify the dealer of the tax due and of the amount of the deficiency assessment.

(2) If the dealer fails to pay the tax and assessment within 10 days after receiving the notice from the Administration, the Administration may levy, in addition to the tax and assessment, a penalty equal to 25 percent of the tax due.

(f) If a dealer fails to keep any records of sales of vehicles, the Administration may compute the tax due as provided in § 13-407 of the Tax - General Article.

(g) All amounts received from any dealer under this section shall be credited:

(1) First, to any penalty and interest accrued under this section; and

(2) Then, to the tax due.

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